IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

TUESDAY, THE 10TH OCTOBER 2006 / 18TH ASWINA 1928

ST.Rev..No. 438 of 2004()

ORDER DT.7.11.2003 TA.244/2003 of S.T.A.TRIBUNAL,ADDL.BENCH, KOZHIKODE.
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REVISION PETITIONER/RESPONDENT/ASSESSEE

M/S.JAS BOARDS, AZHIKODE,
KANNUR DISTRICT, REPRESENTED BY ITS MANAGING PARTER, N.K.ZUBAIR.

BY ADV. SRI.DALE P.KURIEN

RESPONDENTS: APPELLANT/REVENUE

STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY TO GOVERNMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.GEORGEKUTTY MATHEW

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 10/10/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR &
K.M.JOSEPH, JJ.

S.T.Rev. NO. 438 OF 2004

Dated this the 10th day of October, 2006

JUDGMENT

Ramachandran Nair,J.

Since the issue raised in this Tax Revision, that is petitioner's liability for purchase tax under Section 5A of the KGST Act, is covered against the petitioner vide decision of this Court reported in CHOICE PLYWOOD INDUSTRIES V. STATE OF KERALA, (2006) 2 K.L.T. 513, this Tax Revision is dismissed following the said judgment.

(C.N.RAMACHANDRAN NAIR)
Judge

(K.M.JOSEPH)
Judge